*Previous references.*

SR 69-12 (1-2)

1913

( SR )

File No. 69-12

Serial Nos. 3-7

*Later references.*

S.R 168 11 (1 2, 3 & 4)

Ex 69-13 (1-5)

Ex. 84-43 (1-3)

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos.* 3-7

**Part B. for** July 1913.

SUBJECT.

Duty on Meakins beer from Poona to the Artillery Practice Camp at Rajankunte.

3. From the Excise Comr
no 3678 dt 15-11-12

Invites attention to his letter ~~no~~ dt 11-9-12 on the above subject & reports that the beer has been again sent to the Camp.

4. From the 7. A. Resident — no 7334 dt 11-12-12

G. R. S. 58 Among other things asks whether the Durbar would relinquish their claim to levy on beer imported for the bona fide use of soldiers at Camp.

5. To the J. A. Resident in Mysore no. Rd 10 23 dt 7.6.13
States that the Dunbar's right to levy duty on imported
Country beer, which has been recognized, should be given
effect to, by levying some duty & requests observance
of certain formalities.

6. From the J. A. Resident.
no 3832 dt 9-7-13
Acknowledges the receipt of the above & states
that the military authorities accept the
the suggestions therein.

7. To the Excise Comr.
no H 383 dt 16-7-13
Informs that a duty has to be ~~imposed~~ levied
on the imported beer & that the Military
authorities have agreed to observe the
necessary formalities.

B.F. Foil
1.8.14

No. C. 154

26. 12. 12.

G.R.S. 11] 19123

GENERAL AND REVENUE SECRETARIAT.

( M )

NOTES.

File No. 69-12

FILE HEADING.

Duty on meat imported from Poona for Artillery Practice Camp at Rajankunte.

From The Excise Commr in Mysore

No. 67 Dated 15/12/12 Received 16/12/12.

| Diary No. 172 | Enclos. — | Spare Copies. — | Serial No. |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER.

[illegible]

NOTES AND ORDERS.

(1) ~~[illegible]~~ The Residency have been addressed on the subject. A copy of the letter to the Residency may perhaps be sent to the Excise Commr to show what action the Govt have taken on

NOTES—First Sheet.

GPB—30,000—12-9-11

General and Revenue Secretariat.

File No. 69 of 1917

Serial No.

his
original reference. The Excise
Commr now brings to the notice
of Govt that the same beer has
been imported once again to the
~~recent~~ Military camps, apparently
without paying ~~the~~ duty.

(2) It may here be pointed
out that no reference has
been received from the Residency
stating what action has
been taken on our reference.
of the 7th Nov 912.
Submit for orders.

Mr 853 6/12
2/12/12

(3) wait for a week
and then submit
we may get a reply
from the Resdt

2/12/12

4. From the First Assistant to the Hon'ble the Resident.
No: 7334 dy 11/12/1912.
States that beer imported into the C & the Nilgiris
[illegible] to no excise duty, that
[illegible] the right to
[illegible]

NOTE—Contn. sheet

GPB—65,000—17-6-12.

C R. S. 12]

General and Revenue Secretariat.

GR File No. 67 of 1912

Serial No.

imported into Mysore Territory, [illegible] the levy of such duty [illegible] in the [illegible] especially in camp [illegible]

(4) This reference is a reply to the office no: PR 339 dated 7/11/1912. The Residency do not question the right of levying duty but suggest that the point of relinquishing the claim may be generously considered. [On page 4 of the Residency D.O. it is stated that the Dewan wishes to see the papers early. The correspondence relating to the levy of duty on Country beer referred to in this D.O. is also put up.]

Hy. 83 13/12/12

(5) Sub to Dewan

(The file was called for) Please do orders and

570 21.12.12

19/12/12

(6) The case may be submitted to the Council for opinion after issue of ed. written reply

25.12.12 RO

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

SR. 69-12

(31)

6(a)

Bangalore,
25th December 1912

D. O. No. 205

To

The Hon'ble Col. Sir Hugh Daly,
K.C.I.E.,C.S.I.,

My dear Sir,

With reference to Mr. Warburton's D.O. letter No. 7334 of the 11th instant inquiring whether the Durbar could see their way to exempt from payment of duty country beer imported within the State for the bona fide use of British Soldiers in practice Camps, I write to state that the subject is receiving the consideration of the Durbar ~~and that it will be some time before a definite decision can be communicated to you.~~

Yours sincerely,

Dewan.

C. R. S. 12]

General and Revenue Secretariat.

SR. File No. 69 of 1912

Serial No.

(7) circulated to Commissioner

23/2/12

(8) Was such duty claimed & paid at any time before? SH 26/1/12

Please put up the Rules about levy of duty on country beer & is English beer exempt?

(9) Are any foreign liquor sale licenses being issued under the Rules in such Camps?

(The clerk may bring this up personally)

27/2/12

(10) Case worker to send back this Case to the Commissioner Camps: in person 28/2/12

for

sended in person. 7/1/13.

(11) Under rule ( of Notn dy Exec Cte dt. 11.11.1910, this Govt has power to demand the duty on the Poona

P1

203-04-2

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

(5

F. R. S. 12]

General and Revenue Secretariat.

SR File No. 69 of 1912

Serial No.

liquor imported into Camp. The sum involved in this claim is (for 4104 gallons) Rs about ~~Rs~~ 550 Rs + odd. As the right to levy the duty is admitted, we may write to the Residency that ~~we~~ we are willing to forego the claim as a temporary measure i.e. as long as the loss to revenues is inappreciable. We may require that an account of the quantity of liquor thus imported shd be reported to the Kc Cr= on every occasion through the Military authorities in charge of the Camp.

4/1/13

2nd Counselor

23
8/1.

(12) I agree with in favour of remitting the duty altogether on the basis

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat. | S. R. File No. 69 of 191

Serial No.

in question. If it is thought that the levy of duty at the present rate on the Licensee would work hardly on the British Soldier, let us reduce it to the lowest minimum possible viz 0-0-1½ pies per gallon instead of the present rate of 0-2-1½ per gallon. It cannot reasonably be contended that the above reduced rate of duty levy - Calculated at this rate, the amount of duty that will have to be paid by the Co. in respect of the two consignments made in Feby & March 1912 would only come to Rs 52-11-9 on 6750 gallons imported by them. If they were required to pay at the present rate, the duty would have amounted to Rs 896-1-9. The figures speak for themselves. We submit it be accepted as a mere recognition of our right to levy duty. We would emphasize the fact of actual levy of some duty, no matter however small it might be -

(13) Besides this, the canteen licensee should take out the usual Permit & License under the Import rules -

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat.

R File No. 69 of 1912

Serial No.

the import of ~~[illegible]~~ country Beer into Bengal & the power of the Govt. regarding the duty realizable thereon as the question to see that the same does not sell below the minimum rate fixed under British Waters Act -

(14) The Govt. should be free to impose any local excise duties & rates subject to the rules under the Excise Act.

27/2/13

1652 28-2-13

Bureau)

28 27/2 Draw 27/2

(15) I agree with the 2nd. Councillor. Will he kindly get a draft put up at his early convenience?

1.3.13 RC

B ii (Bureau)

(16) Please put up draft notification by 2nd Councillor

28 6/3 Draw 5/3 Spl

Impossible

(17) Draft is drawn. DA DO.

(18) Will reference to para 14 subject to approval in addition be made to the effect that Excise duties

NOTE—Contn. sheet.

GPB—65,000—17-9-12.

(8

G. R. S. 12 ]
General and Revenue Secretariat.

File No. 67 of 19

Serial No.

in the State not below the rank of an Inspector may inspect the Lavern. If the Officer of an inferior status ~~is directed to the Hon'ble~~ is allowed to do this duty, it may be very inconvenient as he has ~~to apply~~ especially to deal with the Military Authorities

Mr. 803
11/3/13.

(9) Revised draft is submitted for approval

Dy Secy)

(10) Secy)

(11) 2nd Answer

18/3

S/O 12/3
Dy Secy 12/3/13
S/O 12/3

1908
15.3.13

(22) Draft-offered herewith)

14/3/13

22 (23) 3 Dy 14/3
12 15/3

NOTE— Contn. sheet

GPB—50,000—12-8-10

SR 69-1912

9

*Submitted to His Highness.*

(23) These papers relate to the recovery from Messrs. Meakin and Co., Kirkee, Poona, of the Excise duty on beer imported from the said firm for the use of the troops in the Artillery Practice Camp at Rajankunte, Dodballapur Taluk.

P.
(9-12-1

(24) 2. In his letter No.2324 dated 11th September 1912, the Excise Commissioner in Mysore, reported that 4104 gallons of Meakins beer were imported in February 1912 for the use of the troops in the Artillery Camp at Rajankunte and that the Agent of the Firm (Mr. Watmore) when called upon to pay the usual duty declined to do so unless directed by the Officer Commanding the Artillery Brigade, and that the Deputy Commissioner, Bangalore District, in view to prevent the inconvenience to soldiers, had permitted the transport of beer to the camp. It was also reported that the Officer Commanding who was written to in the matter, gave no reply in spite of two reminders. Thereupon the matter was brought to the notice of the Residency in this office letter No.339 dated 7th November 1912, with the request that arrangements might be made for the recovery of the duty due from the said Firm.

(25) 3. D.O. letter No.7334 dated 11th December 1912 from the First Assistant Resident is the reply of the Residency to our letter. While admitting the right of the Durbar to levy the duty on beer imported into Mysore territory, Sir Hugh Daly remarks that its levy weighs hardly on the British soldier, and adds that he would be much obliged if the Durbar could see their way to granting the exemption indicated and waiving the actual claim which has given rise to this correspondence.

(26) 4. The First Councillor thinks that the Residency may be informed that we are willing to forego the claim as a temporary measure, i.e., as long as the loss to revenue is inappreciable.

(27) 5. The Second Councillor is against remitting the duty altogether and states that we ought not to be satisfied with a mere recognition of our right to levy duty but should emphasize the fact by actual levy of some duty, no matter however small or insignificant it may be. Besides this, the canteen licensee should, in his opinion, take out the usual permit and license, and should also be required not to sell beer to consumers other than British soldiers.

(28) 6. I am inclined to agree with the Second Councillor that a nominal rate should be levied on the beer and that, in order to minimize the difficulty alluded to by the Resident, the duty be fixed at Re.0-0-1½ ps. per gallon. It is necessary that in other respects also the licensee should be required to conform to the formalities prescribed by our Excise laws.

(29) 7. The draft herewith submitted is based on the above views and may be approved.

M. Venkatarayya,
8th April 1913.

(30) This file was returned to me by Mr. Campbell. I discussed the matter with the Hon'ble the Resident and he is agreeable to the levy of a nominal duty of 1½ pies per gallon on beer imported and also to the following conditions, viz., that such beer should not be sold to consumers other than the British Soldiers, that the licensee should take out a license under our Excise laws and that the shop should be open to inspection by our Excise officers.

(31) I now solicit His Highness approval to the

GR 69-1912

(11



draft in the file.

M. Visvanadaya

22nd May 1913.

SR. 65-12

(12

20
Vol. XII

**Record of Cases submitted for the Orders of His Highness the Maharaja**

***Subject.***

(32) Levy of excise duty on beer imported into Mysore by Messrs. Meakin and Co., Poona, for the use of the troops in the Artillery Practice Camp at Rajankunte.

1199
8.4.13

1006

(33) ***Order.***

Approved
~~KRW~~
26/5/13

Secretary
26.5.13

B ii
30/5

3/6/13

5/6/13

(34) Issue draft approved by Dewan
6/6

(13

[G. R. S. 12]

General and Revenue Secretariat.

SR File No. 69 of 1912

Serial No.

1. To The F.A. Resident in Mysore

No: Pol 1023 dt 7/6/1913.

States that the [illegible] which has been recognized, should be given effect to by the levy of some duty, viz, 1½ pies a gallon, and requests observance of certain formalities prescribed in the rules regarding the taking out of licenses by Contractors, and allowing inspection of the taverns by Excise Officers of the State not below the rank of Inspector and otherwise having subjected to the rules [illegible] Mysore Excise [illegible].

2. From the Vice [illegible] to Mysore.

No: 3832 dt the 2/7/13.

In acknowledging the receipt of the above states that the Military authorities accept the suggestions therein contained.

3. The Excise Commr has to be informed of this decision of the Military authorities as it is at his instance that this question was taken up.

A draft is laid for orders.

Mr 8/7/13

Dy Secy 10/7

SOL

36. The files may be submitted to the Dewan Commr

NOTE—Contn. sheet.

GPB—65,000—27-6-12.

(14

[C. R. S. 12]

General and Revenue Secretariat.

SR File No. 69 of 1912

Serial No.

with a tidy draft as revised.

2nd p.r.

Draft
11/7

37 draft approved
well done
12/7

38 Issue
sd
14/7

7 Y.

The Excise Commissioner in Mysore
No. E. 383, dated the 16th July 1913

informs him that a duty of 1½ pies per gallon has to be levied on the beer imported for the use of British soldiers only and that the Military authorities have agreed to observe the necessary formalities, such as taking out (licenses) permits, and permitting inspn of taverns by the Excise officers of the State

NOTE—Contn. sheet.

GPB—60,000—7-11-13

2nd Councillor's opinion recorded in S.R. File 69/12
(Page 516 of this volume)

I am not in favour of remitting the duty altogether on the beer in question. If it is thought that the levy of duty at the prevailing rate from the licensee would weigh rather heavily on the British soldier, let us reduce it to the lowest minimum possible, viz., 0-0-1½ pies per gallon instead of the present rate of 0-2-1½ per gallon. It cannot reasonably be complained that the above reduced rate is still heavy. Calculated at this rate, the amount of duty that will have to be paid by the Company in question for the two consignments made in February and November 1912 would only come to Rs.52-11-9 on 6,750 gallons imported by them. If they were required to pay at the prevailing rate the duty would have amounted to Rs.896-7-9. The figures speak for themselves. We ought not to be satisfied with a mere recognition of our right to levy duty. We should emphasize the fact by actual levy of some duty, no matter however low or insignificant it might be.

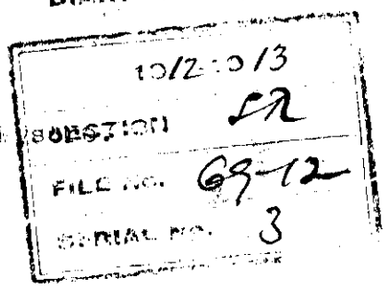
Besides this, the canteen licensee should take out the usual permit and license under the notification and the rules governing the import of country beer into Mysore and the opening of a Tavern, respectively. The Military authorities should also be requested to see that the man does not sell beer to consumers other than the British soldiers only.

The tavern should be open to inspection by our local Excise officers and otherwise be subject to the rules under the Excise Regulation.

2nd S.M.D., 27/2/13

Excise Commissioner's Office,
Dated, Bangalore, / November 1913

DIARY NO. 1726




From

L. Kantaraj Urs, Esq., B.A.,
Excise Commissioner in Mysore.

To

K.R. Srinivasiengar, Esq., M.A.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

Sir,

In inviting reference to my letter No. 2324, dated 11th September 1913, regarding the recovery of duty on Heakins beer - - imported into the Artillery Camp at Rajankunte, Bangalore Taluk, I have the honor to request that orders of Government on the subject may be obtained early and communicated. It is again reported that this beer has been now sent to the Military Camp at Rajan--kunte.

I have the honor to be,

Sir,

Your most obedient servant,

for Excise Commissioner.

DIARY No 2...5

10/2-10 13

SECTION CR

File No. 69

7 No. 4

2

D. O. No. 3-109

THE MYSORE RESIDENCY,

Bangalore, 11th December 1912.

D. O. No. 7334

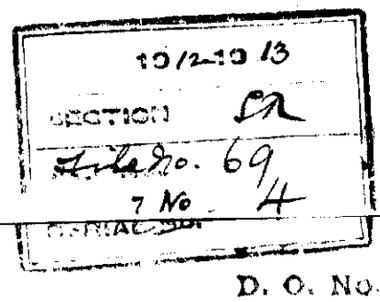
My dear Dass Sahib

Will you kindly refer to Mr. Srinivasiengar's letter No. 339, dated the 7th November 1912, regarding the recovery of Excise Duty on beer imported from Kirkee for the use of the troops in the -- Artillery practice camp at Bajjunkunte?

As you are perhaps aware, beer imported into the Civil and Military Station of Bangalore is subject to no local excise duty. The principle adopted in British India is that excise duty should be levied at the place of manufacture, and this principle has been accepted with a view to obtaining reciprocity with the Civil and Military Station. - There can be no doubt however as to the right of the Durbar to levy a duty on beer imported into -- Mysore territory and the matter has recently been made a correspondence between us. The point, however, is that the levy of such duty weighs mainly on the British soldier. He is sent out to camp where his

work

DIARY No 2105




2

Please file for
D. O. No. 7334

D. O. No. 3109

THE MYSORE RESIDENCY,

Bangalore, 11th December 1912.

My dear Dewan Sahib,

Will you kindly refer to Mr. Srinivasiengar's letter No. 339, dated the 7th November 191 , regarding the recovery of Excise duty on beer imported from Kirkee for the use of the troops in the -- Artillery practice camp at Bujjankuppe?

As you are perhaps aware, beer imported into the Civil and Military Station of Bangalore is subject to no local excise duty. The principle adopted in British India is that excise duty should be levied at the place of manufacture, and this principle has been accepted with a view to obtaining reciprocity with the Civil and Military Station. - There can be no doubt however as to the right of the Durbar to levy a duty on beer imported into -- Mysore territory and the matter has recently been under correspondence between us. The point, however, is that the levy of such duty weighs unduly on the British soldier. He is sent out to camp where his

work

work is necessarily harder than in the Station and is consequently appreciated the more. For no fault of his own, he will be compelled to pay more for his beer in camp than at the Station -- whereon, if the Durbar insist on levying the duty. The General Officer Commanding has therefore asked whether the Durbar would generously consider the propriety of relinquishing their claim to levy duty on beer imported for the 'bona fide' use of British soldiers in practice camps. It is probable that the loss of revenue to the Durbar will be comparatively insignificant, while the boon conferred by the courtesy of the Durbar will be greatly appreciated. Sir Hugh Daly would be much relieved if the Durbar could see their way to grant the exemption indicated, and waiving the refund claim which is also referred to in this correspondence.

Yours Sincerely

M Watkins

. Viceroy, Esq., C.I.E.,

Dewan of Mysore.

Subs to Secy

The Dewan wishes to see the papers daily.

12/12/12

13/12

13/12/12

G. R. S. 26]

6/8 5 6-12 File No. 69-12
Serial No. 5

*Diary No. of letter replied to*

D. O. No. 1023

General and Revenue Secretariat
( )
, *the* 191 .

To

The 1st Asst to the Resident

Date of issue 7. 6. 13

Signed by K R Srinivasaiengar Esq

My dear Sir,

With reference to the Correspondence ending with your D.o letter No 7334 dated the 11th Dec. 1912 regarding the recovery of excise duty on beer imported for the use of the troops in the artillery practice camp at Rayankunte I am desired to state

*over.*

87 704 (marked for immediate disposal).

SUBJECT.

that the Durban are quite willing to meet Sir Hugh Daly's wishes in the matter — by levying only a nominal duty ~~of making the levy of duty on beer imported for the use of the British Soldier (as light as possible). (They would, however, like)~~ that their right to levy duty on imported Country beer, which has been recognised in the D.O. under reply, should be given effect to, by the actual levy of some duty, however ~~nominal~~ low it may be. In this view, I am to suggest that duty at the rate of Rs 0-0-1½ as per gallon (instead of the usual duty of Rs 0-2-1½ as) on the quantity imported may be recovered from the agent of the firm. This Course, while giving effect to the admitted right of the

They are ~~keen~~ anxious

*List of enclosures.*

Nil
W.

*Copied by*

*Examined by*

GPB—25,000—8-8-11.

Dresher to levy the duty
will obviate the difficulty
alluded to in your letter
2. In this connection, I
am desired to point out that
the necessary formalities pres-
cribed under the rules in
force in the State for the
import of country beer and
the opening of a tavern within
the State limits have not been
observed by the ~~licensee~~
Contractor. I am therefore to
request that arrangements
may kindly be made to ensure that
the permits & licence required by
the rules are taken out by
the Contractor & that the
tavern is open to inspection
by the Excise Officers of the
State, not below the rank
of an Excise Inspector &
is otherwise subject to the
rules under the Mysore

Excise Regs The Military Authorities may also be requested to see that the licensee does not sell the beer thus imported to consumers other than British Soldiers

Yours Sincerely

14/3/13

8.4.13

RO

SPQ

Secy & Govt

Draft 12/3/13.

S.

5

B.ii/19 27

P.C. No 6 of 2.7.13.

THE MYSORE RESIDENCY,

D. No. 3832 Bangalore, 2nd July 1913

My dear Mr. Srinivasaiengar

In acknowledging the receipt of your D.O. letter No. 1023 Fol., dated the 7th June 1913, regarding Excise duty on beer imported into the Mysore State for the use of the Troops in Practice camps, I am desired to say that the Military authorities accept the suggestions contained in that letter.

Yours Sincerely

M. S. Walker

F. R. Srinivasiengar Esq.,

Secretary to the Govt. of Mysore,

General & Revenue Departments.

DIARY No. 36

FD/3-13/4

SECTION S.R

File No. 69-12

SERIAL NO. 6

Fair draft

Informs Md Excise Comm^r of the Substance of the Residency Comm^r to the Malls

6

G.R.S. 26]

File No. 64/12

Serial No. 7

*Diary No. of letter received to* 36

No. H 383

General and Revenue Secretariat

( SR. )

, *the* 19 .

To

16-7-13

The Excise Commr in Mysore.

Date of issue 16-7-1913

Signed by Mr S. Rajagopalachar

Sir,

Adverting to the correspondence ending with your letter no: 3678 of the 15th Nov 1912 regarding the recovery of duty on Malkins beer imported into the Artillery Practice camp at Rajankunte, I am directed to state that by an arrangement with the Residency Govt have agreed to levy only a duty of Re-0-1½ as on every

over.

SUBJECT.

gallon of beer imported for the use of the British soldiers on the understanding that this beer, subject to this nominal duty, should not be sold to persons other than British soldiers. The amount of duty on the two consignments imported in Feby & Novr 1912 will be recovered by the military authorities from the parties concerned.

2. I am also to state that intimation has been received from the Residency that the military authorities have agreed to observe the necessary formalities prescribed under the rules in force in the State for the import of country beer and the opening of taverns for the sale of beer within the State limits, such as taking out licenses and permits for import and permitting

St nos 6 in this file

*List of enclosures,*

*Copied by*

*Examined by*

GPB—20,000—25-9-10

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

*(Continuation sheet draft form.)*

inspection of the Caverns by the Excise Officers of the Taluk, not below the rank of an Excise Inspector etc. The Excise Comm^r is requested to see that this arrangement is properly given effect to in future.

I have etc

for Secy to Govt

wer 12/7/13

Dy. No. 883 11/7